

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

MARK COOPER,

Plaintiff,

v.

UPSTAIRS, DOWNSTAIRS OF NEW  
YORK, INC., MICHAEL GRUMMONS,  
ROBERT DE BENEDICTIS, and PAUL  
GALLUCCIO,

Defendants.

Civil Action No.: 1:18-cv-6426

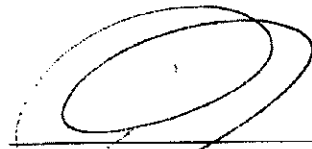
U.S.D.C. Judge Gregory H. Woods

**DEFENDANTS OFFER OF JUDGMENT  
PURSUANT TO RULE 68 OF THE  
FEDERAL RULES OF CIVIL  
PROCEDURE**

Defendants Grummons, Galluccio, Debenedictis and Upstairs, Downstairs of New York, Inc., by and through their counsel, Thomas D. Shanahan, P.C., pursuant to F.R.C.P. Rule 68(a) do hereby offer the amount of \$50,000.00 to be paid to the Office of Child Support Enforcement, the United States Treasury, New York State Department of Taxation and Finance and Department of Health and Human Services, Medicare-Medicaid Fraud Enforcement Office, on behalf of Plaintiff Mark Cooper. Defendants also offer to pay legitimate and reasonable costs to date.

Pursuant to F.R.C.P. Rule 68(a) this offer must be responded to by Plaintiff within fourteen days.

Dated: New York, New York  
March 23, 2019



Thomas D. Shanahan (TS-3330)  
Thomas D. Shanahan, P.C.  
551 Fifth Avenue, Thirty-First Floor  
New York, New York 10176  
(212) 867-1100, x11  
[tom@shanahanlaw.com](mailto:tom@shanahanlaw.com)

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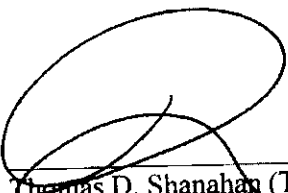
U.S.D.C. Judge Gregory H. Woods

DECLARATION OF SERVICE

Thomas D. Shanahan, an attorney duly admitted to practice before this Court, does  
hereby affirm and declare as follows:

1. On March 24, 2019 I served Defendants Rule 68 Offer of Judgment on counsel for Plaintiff via email to [alexc@dereksmithlaw.com](mailto:alexc@dereksmithlaw.com). On March 25, 2019, I will hand deliver a copy in person to Alex Cabeceiras, Esq., Derek Smith Law Group, PLLC, 1 Penn Plaza, Suite 4905, New York, New York 10119.

Dated: New York, New York  
March 24, 2019



Thomas D. Shanahan (TS-3330)  
Thomas D. Shanahan, P.C.  
551 Fifth Avenue, Thirty-First Floor  
New York, New York 10176  
(212) 867-1100, x11  
[tom@shanahanlaw.com](mailto:tom@shanahanlaw.com)



**Thomas D. Shanahan, P.C.**  
**535 Fifth Avenue, 25th Floor**  
**New York, New York 10017**  
**(212) 867-1100,x 11**

February 17, 2020

Invoice #: 482

Grummons/Galluccio/DeBenedictis  
 Upstairs/Downstairs Clubs of NYC, LLC  
 227 East 56th Street, Suite 400  
 New York, New York 10022

Date	Description	Hours	Rate	Tax	Total
	<b>Previous Balance</b>				<b>\$10,820.83</b>
3/23/19	Meeting MG, Prep open isuses letter, new discovery and Rule 68	2.17	\$350.00	\$0.00	\$758.33
3/24/19	Call with MG, emails to and from Bob, Rule 68, finalize and send deman	2.25	\$350.00	\$0.00	\$787.50
3/26/19	Forensic Retainer for Dennis Walsh		1 @ \$5,000.00	\$0.00	\$5,000.00
3/27/19	Transcript Purchase.		1 @ \$96.00	\$0.00	\$96.00
4/1/19	Depositions of Bob and Paul.	1.50	\$350.00	\$0.00	\$525.00
4/1/19	Review Siegal forensic report.	0.33	\$350.00	\$0.00	\$116.67
4/4/19	Messenger		1 @ \$12.00	\$0.00	\$12.00
4/4/19	Prepare final subpoenas on Health First, Medicare, send ltr to Alex.	0.58	\$350.00	\$0.00	\$204.17
4/4/19	Prepare initial discovery and serve, prepare subpoenas and serve.	1.17	\$350.00	\$0.00	\$408.33
4/4/19	Process server fee for two subpoenas non expedited.		2 @ \$50.00	\$0.00	\$100.00
4/4/19	Process server fee.		2 @ \$50.00	\$0.00	\$100.00
4/4/19	Witnes Fee for Medicare and Health First		2 @ \$40.00	\$0.00	\$80.00
4/4/19	Witness fee for subpoenas		2 @ \$40.00	\$0.00	\$80.00
4/5/19	Finalize initial demands and send to adversary.	0.58	\$350.00	\$0.00	\$204.17
4/8/19	Numerous emails to and from Alex on inspection of phone, Expert dep.	0.58	\$350.00	\$0.00	\$204.17
4/9/19	Draft ltr to court, meet with Dennis Walsh, Rv. materials, emails.	2.17	\$350.00	\$0.00	\$758.33
4/10/19	Call with Alex, follow up MG, Request transcrip, emails to/from expe	0.75	\$350.00	\$0.00	\$262.50
4/11/19	Review transcript to finazlize letter to court.	1.00	\$350.00	\$0.00	\$350.00
4/15/19	Finalize letter to court and file with courtt. Review new discovery.	2.75	\$350.00	\$0.00	\$962.50
4/15/19	Send letter to clients for approval. Final review of transcript.	0.25	\$350.00	\$0.00	\$87.50
4/17/19	Multiple calls to Dennis Walsh, Alex and clients.	0.92	\$350.00	\$0.00	\$320.83
4/18/19	Prep call w/Court, research cases, phoen DW, 45 min. call with Ct. Cal	2.25	\$350.00	\$0.00	\$787.50
4/21/19	Depostion Transcript		01 @ \$1,431.00	\$0.00	\$1,431.00
4/21/19	Meet with DW, discuss report, attend insp. of Cooper phone,	4.00	\$350.00	\$0.00	\$1,400.00
4/22/19	Emails with Alex on payment to expert, review CV/Siegal, email MG	0.75	\$350.00	\$0.00	\$262.50
4/23/19	Call with Dennis, update review, send Rule 68 to Cooper, res/Mediator	0.50	\$350.00	\$0.00	\$175.00

Date	Description	Hours	Rate	Tax	Total
4/25/19	Review suggested dates sent my mediator and forward to client.	0.25	\$350.00	\$0.00	\$87.50
5/1/19	Email mediator on dates. Prepare brief overview and update for med.	0.42	\$350.00	\$0.00	\$145.83
5/3/19	Resend Jamaica sub. ltr to Dr. Segal on dep., research cross of exper	0.83	\$350.00	\$0.00	\$291.67
5/4/19	Begin prep. for dep. of Dr. Siegel.	1.50	\$350.00	\$0.00	\$525.00
5/5/19	Continue preparation for Dep., confirm reporter.	2.25	\$350.00	\$0.00	\$787.50
5/7/19	Draft questions for dep. of Dr. Siegel's, call MG, book reporter.	3.67	\$350.00	\$0.00	\$1,283.33
5/8/19	Review Cooper deposition and paginate for memo and dep. of Siegel	3.33	\$350.00	\$0.00	\$1,166.67
5/9/19	Meet with Walsh to go over report and videos. Con. dep prep.	5.00	\$350.00	\$0.00	\$1,750.00
5/10/19	Emails to and from Alex. Call to Mike, follow up with Health First,	0.33	\$350.00	\$0.00	\$116.67
5/13/19	Call with MG, emails to and from Alex on dep., disclosure of list.	0.58	\$350.00	\$0.00	\$204.17
5/14/19	Major edits and rewrites to Walsh report. Call to MG, Serve 5th Int.	3.33	\$350.00	\$0.00	\$1,166.67
5/15/19	Meet with Dennis, emails with Alex, Research DSM at library, call wit	1.67	\$350.00	\$0.00	\$583.33
5/16/19	Inc. client comments into reprot. Draft updated mediation statement.	0.75	\$350.00	\$0.00	\$262.50
5/17/19	Forward expert report to Alex, Segregate doc for mediation statement.	0.33	\$350.00	\$0.00	\$116.67
5/18/19	Prepare mediation statement, intergrate evidence and dep.	3.25	\$350.00	\$0.00	\$1,137.50
5/19/19	Prepare mediation statement, intergrate evidence and dep.	2.17	\$350.00	\$0.00	\$758.33
5/21/19	Pull case law for trial memo.	0.75	\$350.00	\$0.00	\$262.50
5/24/19	Attend mediation.	2.00	\$350.00	\$0.00	\$700.00
5/27/19	Prepare rebuttal to email from Alex and attach exhibits	1.33	\$350.00	\$0.00	\$466.67
5/28/19	Call with Dennis Walsh on audio visual aid for report.	0.58	\$350.00	\$0.00	\$204.17
5/29/19	Prepare detailed opposition to letter motion to strike report of Walsh	4.50	\$350.00	\$0.00	\$1,575.00
5/29/19	Review recent expert preclusion cases at Bar Library. Shepards case	1.33	\$350.00	\$0.00	\$466.67
5/30/19	Review interim decision of court and send email to clients.	0.17	\$350.00	\$0.00	\$58.33
5/31/19	Send letter to court for conference on 6/4/19.	0.25	\$200.00	\$0.00	\$50.00
6/3/19	Finalize Dennis Affidavit	0.58	\$350.00	\$0.00	\$204.17
6/4/19	Prepare for call with Court. Call with Court.	0.33	\$350.00	\$0.00	\$116.67
6/5/19	Send email to clients on call with court. Call with MG...	0.25	\$350.00	\$0.00	\$87.50
6/7/19	Exchange emails with John Mack regarding discovery and ltr to court.	0.67	\$350.00	\$0.00	\$233.33
6/7/19	Prrof and file letter motion with court on violation of court order.	0.67	\$350.00	\$0.00	\$233.33
6/13/19	Responde to email from John Mack and prepare subpoenas.	0.75	\$350.00	\$0.00	\$262.50
6/13/19	Review transcript of court conference and email cleints. Email Bob.	0.42	\$350.00	\$0.00	\$145.83
6/13/19	Transcript of conference with court.		1 @ \$125.00	\$0.00	\$125.00
6/14/19	Begin to draft client and DW affidavits.	0.92	\$350.00	\$0.00	\$320.83
6/14/19	Prepare Medicare supplement.	0.58	\$350.00	\$0.00	\$204.17

Date	Description	Hours	Rate	Tax	Total
6/15/19	Reveiw case law cited by AC and shepardize. Cont. Affidavits/Exhibits	2.75	\$350.00	\$0.00	\$962.50
6/16/19	Draft opposition to motion to strike.	6.00	\$350.00	\$0.00	\$2,100.00
6/19/19	Draft joint letter.	0.42	\$350.00	\$0.00	\$145.83
6/19/19	Prep call w/Court, research cases, phone DW, 45 min. call with clients	0.58	\$350.00	\$0.00	\$204.17
6/20/19	Finalize discovery, meet with Robert, draft inter, doc demands.	1.25	\$350.00	\$0.00	\$437.50
6/20/19	Paper and Copying.		1 @ \$12.50	\$0.00	\$12.50
6/20/19	Respond to Alex email, send transcripts to clients and call MG.	0.92	\$350.00	\$0.00	\$320.83
6/21/19	Research Daubert cases on audio expertise and admissibility.	0.67	\$350.00	\$0.00	\$233.33
6/26/19	Review opp of Alex and phone with Mike.	0.33	\$350.00	\$0.00	\$116.67
6/27/19	Prepare for call with Court. Call to MG. Call with Court.	1.17	\$350.00	\$0.00	\$408.33
6/28/19	Brief email to client with modifications after call.	0.25	\$350.00	\$0.00	\$87.50
7/9/19	Call with Dennis Wals and review Daubert standard.	0.75	\$350.00	\$0.00	\$262.50
7/17/19	Follow up with Dennis on Daubert issues and request for background	1.75	\$350.00	\$0.00	\$612.50
7/25/19	Lengthy email to Walsh, begin prep. for Daubert Defense.	0.58	\$350.00	\$0.00	\$204.17
7/29/19	Draft Walsh Aff. and review resume for org. membership. Rv Daubert	1.33	\$350.00	\$0.00	\$466.67
7/30/19	Review emails from DW, review decision on Attfees, send to client.	0.33	\$350.00	\$0.00	\$116.67
8/6/19	Brief call to Michael on subpoena and Walsh issues.	0.42	\$350.00	\$0.00	\$145.83
8/7/19	Work on affidavit with Walsh.	0.25	\$350.00	\$0.00	\$87.50
8/9/19	Send tracked changes to DW.	0.33	\$350.00	\$0.00	\$116.67
8/14/19	Send detailed list o Walsh with proposed changes.	0.42	\$350.00	\$0.00	\$145.83
8/21/19	Review materials sent by Dennis and his materials.	0.42	\$350.00	\$0.00	\$145.83
8/26/19	Call to Walsh, discuss open issues.	0.33	\$350.00	\$0.00	\$116.67
8/28/19	Edits to issues raised by Walsh. Go through all issues with him.	2.00	\$350.00	\$0.00	\$700.00
8/29/19	meeting with Dennis to get affidavit done.	3.33	\$350.00	\$0.00	\$1,166.67
9/2/19	Multiple emails to clients and Dennis about status. Draft option mem	0.67	\$350.00	\$0.00	\$233.33
9/3/19	Update Mike and follow up with Dennis.	0.33	\$350.00	\$0.00	\$116.67
9/4/19	Follow up with Dennis and Chris Lynn.	0.25	\$350.00	\$0.00	\$87.50
9/5/19	Conference call with potential replacement expert.	0.83	\$350.00	\$0.00	\$291.67
9/8/19	Phone entity in Walsh about docs, email to client.	0.42	\$350.00	\$0.00	\$145.83
9/9/19	Send report and data to Sanderson and call to MG. Conf. with Sanders	0.33	\$350.00	\$0.00	\$116.67
9/11/19	Priority Mail.		1 @ \$7.50	\$0.00	\$7.50
9/11/19	Send letter to Walsh via priority mail. Draft ltr, speak to Sand., M	0.75	\$350.00	\$0.00	\$262.50
9/13/19	Follw up with Dennis. Speak to wife.	0.50	\$350.00	\$0.00	\$175.00
9/17/19	Follow up with Dennis and CHris Lynn	0.58	\$350.00	\$0.00	\$204.17
9/18/19	Review citations sent by Dennis for case.	0.33	\$350.00	\$0.00	\$116.67
9/19/19	Email and call to Dennis and follow up with Mike.	0.42	\$350.00	\$0.00	\$145.83

Date	Description	Hours	Rate	Tax	Total
9/20/19	Review expert report from Cooper's expert. Send thoughts to MG.	0.58	\$350.00	\$0.00	\$204.17
9/21/19	Phone conference with client.	0.42	\$350.00	\$0.00	\$145.83
9/25/19	Email to Dennis.	0.17	\$350.00	\$0.00	\$58.33
10/1/19	Prepare for Walsh meeting and send case info. to Walsh for breakdown.	0.42	\$350.00	\$0.00	\$145.83
10/2/19	Edits to rebuttal report.	0.33	\$350.00	\$0.00	\$116.67
10/3/19	Meeting with Walsh to work on this affidavit.	1.00	\$350.00	\$0.00	\$350.00
10/7/19	Continue on Affidavit.	2.00	\$350.00	\$0.00	\$700.00
10/8/19	Continue to meet with Walsh and begin affidavit.	0.00	\$350.00	\$0.00	\$0.00
10/10/19	Send calendar and breakdown to clients.	0.42	\$350.00	\$0.00	\$145.83
10/17/19	Work with Walsh on Affidavit.	0.58	\$350.00	\$0.00	\$204.17
11/4/19	Review submission to court by Alex and endorsement of Judge	0.33	\$350.00	\$0.00	\$116.67
11/14/19	Final preparation with Walsh for in limine motion.	4.00	\$350.00	\$0.00	\$1,400.00
11/15/19	Fee to Siegel for preparation of list of cases in April		1 @ \$250.00	\$0.00	\$250.00
11/15/19	Final drafting of Walsh Affidavit, finish summary of Cooper,	4.50	\$350.00	\$0.00	\$1,575.00
11/15/19	Priority Mail		1 @ \$7.50	\$0.00	\$7.50
11/17/19	Begin drafting motion to preclude Arlo and Siegel Reports.	4.00	\$350.00	\$0.00	\$1,400.00
11/18/19	Continue on motions in limine. Research cases/update record.	3.00	\$350.00	\$0.00	\$1,050.00
11/19/19	Continue on trial motions drafting and preparation.	5.00	\$350.00	\$0.00	\$1,750.00
11/20/19	Final edits to motion in limine, scan docs., efile.	7.00	\$350.00	\$0.00	\$2,450.00
11/23/19	Complete summary of dep.	3.00	\$350.00	\$0.00	\$1,050.00
11/24/19	Finish summary of dep. of Cooper.	3.58	\$350.00	\$0.00	\$1,254.17
11/25/19	Copy expense		1 @ \$15.00	\$0.00	\$15.00
11/25/19	MESSENGER of in limine motion to court per Judge			\$0.00	\$0.00
11/27/19	Draft our portion of pre-trial memo.	5.00	\$350.00	\$0.00	\$1,750.00
11/28/19	Continue to draft and organize exhibits.	2.42	\$350.00	\$0.00	\$845.83
11/29/19	Review materials from Dennis Walsh.	0.75	\$350.00	\$0.00	\$262.50
11/30/19	Final edits and changes to trial memo.	2.00	\$350.00	\$0.00	\$700.00
12/2/19	Draft opposition to motion and fish trial memo.	8.00	\$350.00	\$0.00	\$2,800.00
12/3/19	Final edits to motion and pull case law.	2.17	\$350.00	\$0.00	\$758.33
12/4/19	final preparation fo motions in limine. Prep for Dr. Siegel (1/2 cost	3.33	\$350.00	\$0.00	\$1,166.67
12/5/19	Depositor of Siegel (1/2 cost, shared with East Side Club)	2.25	\$350.00	\$0.00	\$787.50
12/7/19	Work on motions in limine and pulll distinguishable cases.	2.25	\$350.00	\$0.00	\$787.50
12/8/19	Work on motions in limine.	6.00	\$350.00	\$0.00	\$2,100.00
12/9/19	Continue to work on motions in limine.	4.00	\$350.00	\$0.00	\$1,400.00
12/10/19	Complete and file motions in limine.	7.00	\$350.00	\$0.00	\$2,450.00
12/10/19	Messenger to court of hard copy and printing/binding.		1 @ \$40.00	\$0.00	\$40.00
12/14/19	Begin selection of jury charge and preparation of voir dire.	1.75	\$350.00	\$0.00	\$612.50
12/16/19	Half of Dr. Siegel Deposition Fee to Dr. Siegel. Shared with East Sid		1 @ \$500.00	\$0.00	\$500.00

Date	Description	Hours	Rate	Tax	Total
12/17/19	Review proposed jury instructions.	1.25	\$350.00	\$0.00	\$437.50
12/19/19	Review modifications to jury instructions. Research instructions.	2.25	\$350.00	\$0.00	\$787.50
12/20/19	Email Alex about jury charges and testimony via video.	0.25	\$350.00	\$0.00	\$87.50
12/21/19	Draft our jury instructions.	2.25	\$350.00	\$0.00	\$787.50
12/22/19	Draft and file letter to judge on testimony via video from Florida.	1.58	\$350.00	\$0.00	\$554.17
12/26/19	Draft voir dire and prepare to file with the Court.	2.58	\$350.00	\$0.00	\$904.17
12/27/19	Finish voir dire and file with the court.	3.00	\$350.00	\$0.00	\$1,050.00
12/30/19	Write letter objecting to jury instructions being filed by Alex.	0.33	\$350.00	\$0.00	\$116.67
12/30/19	Messenger to court and purchase flash drive. (\$15 & \$12)		1 @ \$27.00	\$0.00	\$27.00
1/3/20	Review court decision and forward to client.	0.42	\$350.00	\$0.00	\$145.83
1/5/20	Organize file for conference. Preparation for final pretrial conf.	2.50	\$350.00	\$0.00	\$875.00
1/6/20	Court conference preparation.	5.00	\$350.00	\$0.00	\$1,750.00
1/7/20	Brief clients on conference and issues addressed.	1.58	\$350.00	\$0.00	\$554.17
1/8/20	Prepare trial subpoenas, copy, duplicate, req. transcript.	5.42	\$350.00	\$0.00	\$1,895.83
1/9/20	Conf. with clients on witness prep. Send final demands to AC, s	2.50	\$350.00	\$0.00	\$875.00
1/10/20	Draft letter motion to court for subp. witness fees, process serv. fe	3.50	\$350.00	\$0.00	\$1,225.00
1/12/20	Prep of tax records, subpoenas and respond to Cooper.	2.50	\$350.00	\$0.00	\$875.00
1/13/20	Draft letter to Alex/	3.50	\$350.00	\$0.00	\$1,225.00
1/14/20	Finish letter to compel to Judge and raise tax and other issues.	2.50	\$350.00	\$0.00	\$875.00
1/15/20	Respond to motion to quash, check on subpoenas and prepare list for MS	1.33	\$350.00	\$0.00	\$466.67
1/15/20	Transcript Fee, \$300, Subpoena Fee \$300, \$240 Witness Fee, \$15 Messeng		1 @ \$859.00	\$0.00	\$859.00
1/16/20	follow up with Walsh on scheduling, brief Mohammad, PC Proc. Serve	0.75	\$350.00	\$0.00	\$262.50
1/17/20	Messenger \$15, Witness fees \$120, Process Server Fee \$150.		1 @ \$285.00	\$0.00	\$285.00
1/17/20	Review Judges Order, review subpoenas, Conf. with clients.	1.75	\$350.00	\$0.00	\$612.50
1/18/20	Phone with Gary N., Grummons and follow up with Ralph.	1.50	\$350.00	\$0.00	\$525.00
1/19/20	Prapare for meeting with Walsh to prepare him for trial.. Brief Mo.	3.83	\$350.00	\$0.00	\$1,341.67
1/20/20	Prepare direct and cross of Cooper based upon the tape recordings.	4.00	\$350.00	\$0.00	\$1,400.00
1/21/20	Meeting with Grummons, then meeting with Walsh.	3.50	\$350.00	\$0.00	\$1,225.00
1/21/20	Review research regarding Dr. Siegel. Review order. Review file.	1.75	\$350.00	\$0.00	\$612.50
1/22/20	Follow up discussion with Walsh, Grummons, travel to TH, meet 3 emplo	3.75	\$350.00	\$0.00	\$1,312.50
1/23/20	Listen to tapes multiple times, rev. materials sent by MS, Grummons	5.00	\$350.00	\$0.00	\$1,750.00
1/24/20	Preparation of Cooper cross and review materials relating to Siegel	2.50	\$350.00	\$0.00	\$875.00
1/27/20	Continue with Grummons direct and cross of Cooper.	5.00	\$350.00	\$0.00	\$1,750.00

Date	Description	Hours	Rate	Tax	Total
1/28/20	Meeting with Walsh and Grummons. Back and forth with Alex.	3.50	\$350.00	\$0.00	\$1,225.00
1/30/20	Finalize questions for experts.	6.00	\$350.00	\$0.00	\$2,100.00
1/31/20	Preparation for examination of Dr. Siegel. Call IRS and employers.	12.00	\$350.00	\$0.00	\$4,200.00
2/1/20	Prepare for cross of Cooper. 40 pages of questions with cite to Dep	8.50	\$350.00	\$0.00	\$2,975.00
2/2/20	Continue prep of cross. Meet with Grummons, Walsh, prepare ex.	13.00	\$350.00	\$0.00	\$4,550.00
2/3/20	Trial- Final preparation, jury selection, openings.	15.00	\$350.00	\$0.00	\$5,250.00
2/4/20	Trial- Final prep in am, direct of grummons, prep. for MC, subpoenas.	12.00	\$350.00	\$0.00	\$4,200.00
2/5/20	Trial- Final prep in am, cooper cross, expert prep, employer, sub.	12.00	\$350.00	\$0.00	\$4,200.00
2/6/20	Trial- Final day, prep with Walsh, crall employers, prep closing.	8.00	\$350.00	\$0.00	\$2,800.00
2/11/20	Dennis Walsh trial payment for preparation and testimony.		1 @ \$5,000.00	\$0.00	\$5,000.00
2/11/20	MSResearch of Dr. Siegel cases without review of medical records, etc.	6.00	\$45.00	\$0.00	\$270.00
2/11/20	Research case law on Rule 68 and Title VII prevailing party fee awards	3.00	\$350.00	\$0.00	\$1,050.00
	<b>Amount Due</b>	<b>366.05</b>		<b>\$0.00</b>	<b>\$151,110.03</b>

Thank You! - Balance is due upon receipt  
1.5% interest per month on unpaid balances